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Essays in European
Fiscal History, 1130–1830

edited by

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*War and Finance in Burgundy in the Reign of Louis XIV,
1661–1715*

JULIAN SWANN

With fears of famine growing all around them, the *élus* of the Estates General of Burgundy wrote in desperation to the *contrôleur général*, Pontchartrain, in December 1693.¹ In their letter, they claimed that starvation stalked the streets of the towns and that in Beaune people were already dying. When these unfortunates had been found, 'on les avoient ouvertes et trouvés remplies d'herbes'. Confirmation of the pitiful state of the population is not difficult to find. According to the testimony of M. de Combes, *directeur des fermes du roi* in the Bresse bourguignonne, who spent three weeks touring the countryside in the summer of 1691, the region was 'bien gueux... l'on n'y vend du sel qu'à force de prests', while the poor 'se servent d'herbes et de racines amères pour mettre dans leurs soupes qui equipollent le sel'.² Even the governor, the prince de Condé, visiting Dijon for the meeting of the Estates in May 1691, informed Pontchartrain that 'je suis obligé de vous dire que j'ay trouvé plus de misère icy que je ne croyois'.³ He added that in 'tous les villages de la route que j'ay faite, je n'ay pas veu un seul habitant qui ne m'ayt demandé l'aumône'. These grim reports would be followed by many more during the next twenty-five years as Burgundy, like many other regions of France, reeled under the effects of the failed harvests and famines of 1693–4 and the arctic winter of 1709.⁴ Severe frosts killed the vines upon which the prosperity of the province depended, and further calamities followed with pestilence striking livestock in 1713–14.⁵ These natural disasters coincided with the Nine Years War (1689–97) and the War of the Spanish Succession (1701–13) which saw unprecedented fiscal demands rain down upon the province. As one of the leading *pays d'états*, Burgundy possessed its own provincial administration which had to meet these challenges. This paper will examine how an apparently impoverished province was able to finance these costly wars, by studying the fiscal administration of the Estates under Louis XIV.

Until comparatively recently, the history of the provincial estates in the seventeenth and eighteenth centuries had been strangely neglected.⁶ With the publication of important

¹ [Dijon,] A[rchives] D[épartementales de la] C[ôte d']O[r] C 3138, fols. 458–9, 23 December 1693. The *élus* wrote a very similar letter to the governor, Condé: *ibid.*, fol. 458.

² [Paris,] A[rchives] N[ationales] G7 157, fols. 210–13, Combes to Pontchartrain, 19 July 1691.

³ AN G7 157, fols. 180–1, Condé to Pontchartrain, 4 June 1691.

⁴ Two impressive recent studies of these events are M. Lachiver, *Les années de misère: la famine au temps du grand roi* (Paris, 1991), and W. G. Monahan, *Year of Sorrows. The Great Famine of 1709 in Lyon* (Columbus, Ohio, 1993).

⁵ The sources are vague about the precise nature of the problem, but see the remonstrances of the parlement of Dijon, AN U 1062, 19 August 1715.

studies by J. Russell Major,⁷ William Beik⁸ and James Collins,⁹ that picture has begun to change, and we are now far better informed about the relationship between the crown and the provincial estates during the reign of Louis XIII and in the course of the first two decades of Louis XIV's personal rule. In his majestic study of representative institutions in the early modern period, Russell Major has argued that Louis XIV, while not hostile to provincial estates as such, was determined to ensure outward submission to his wishes.¹⁰ During the 1660s and 1670s traditions of resistance to royal demands, or more frequently of bargaining with the king's commissioners about taxation, were gradually eroded, and Major has argued that the absolute monarchy of Louis XIV dominated 'the remnants of the once vibrant, popular institutions'.¹¹

In his justly celebrated study of Languedoc, Beik has offered a compelling model of how the monarchy achieved the political compliance of the local Estates. He has emphasised the degree of cooperation uniting the nobility, urban officeholders and the crown. In return for public obedience to the king, the local elites were given considerable latitude in their administration of the province and had their prestige and social authority reinforced.¹² Although the fiscal burden supported by Languedoc increased from approximately 1.2 million *livres* in 1628 to over 5.0 million *livres* by 1643, matters were more complicated than they at first appear.¹³ The remarkable figure achieved in 1643 was not maintained and it was not until 1691 that a similar burden was imposed. Moreover, as Beik has demonstrated, the increase in taxation was fitful and in 1653, or during the first decade of Louis XIV's personal rule, tax levels were comparatively modest. More importantly, these rising revenues were not being shipped off to Versailles. Instead, much of the money raised never left Languedoc, and it was used to fund, amongst other things, the military *étapes*, the construction of the *canal du midi* and the pensions and salaries of local officeholders and dignitaries.¹⁴ With taxation being employed for the benefit of the province, the potential for opposition was correspondingly reduced, and any residual resentment was dissipated by the opportunities for the local elites to enrich themselves from the collection and distribution of these funds. According to Beik, Louis XIV's success

⁶ The first and last book to be written about the estates of Burgundy in this period was A. Thomas, *Une province sous Louis XIV. Situation politique et administrative de la Bourgogne de 1661 à 1715* (Paris, 1844), though see R.J. Bonney, *Political Change in France under Richelieu and Mazarin, 1624-1661* (Oxford, 1978), pp. 344-83. Other provinces have fared rather better, notably Brittany: A. Rébillon, *Les Etats de Bretagne de 1661 à 1789* (Paris, 1932), remains a classic text. The present author is currently researching a wider study of the Burgundian Estates between 1661 and 1790.

⁷ J. R. Major, *Representative Government in Early Modern France* (London, 1980), and his recent *From Renaissance Monarchy to Absolute Monarchy. French Kings, Nobles and Estates* (Baltimore, 1994).

⁸ W. Beik, *Absolutism and Society in Seventeenth-Century France. State Power and Provincial Aristocracy in Languedoc* (Cambridge, 1985).

⁹ J. B. Collins, *Classes, Estates and Order in Early Modern Brittany* (Cambridge, 1994).

¹⁰ Major, *Representative Government*, pp. 631-3.

¹¹ *Ibid.*, p. 671.

¹² Beik, *Absolutism and Society*, esp. pp. 223-339.

¹³ *Ibid.*, pp. 140-6.

¹⁴ *Ibid.*, pp. 245-70.

in affirming the authority of the monarchy was therefore dependent upon a close alliance with existing social elites. James Collins, in his recent study of Brittany, has made similar claims, stressing the extent to which the crown cooperated with leading members of provincial society. For Collins, the Estates were less concerned with the historic privileges and liberties of Brittany than the 'defense of real economic and political interests'.¹⁵ As in Languedoc, it was the tax-paying peasantry which lost out as a consequence of this 'cozy little relationship' of noble landlords, the legal class and the crown.¹⁶

These studies of the *pays d'états* reflect the general shift in historical thinking about the nature of absolute monarchy that has occurred over the last twenty-five years.¹⁷ There is no doubt that the emphasis upon the creation of a consensus between the king and his leading subjects makes the comparatively tranquil domestic political scene of the later years of his reign more comprehensible. Yet the vast majority of these studies have been concentrated upon the period before 1688. Few have ventured beyond the earlier glorious years of the sun king to examine the final twenty-five years of his reign when war and natural disaster brought France close to invasion and military collapse. It was during this period that the fiscal burden was heaviest and the consensus of 'absolutism' put to its sternest test. An examination of the administration of Burgundy during this troubled period increases our understanding of how the local financial system weathered the storm and at the same time developed techniques that would endure without serious modification until 1789.

At the beginning of Louis XIV's personal rule, the Estates General of Burgundy continued to exercise the principal responsibility for the administration of the province.¹⁸ As in Brittany and Languedoc, the Estates was composed of representatives of the three orders.¹⁹ The clergy was led by the bishops of Autun, Auxerre, Châlon-sur-Saône, and Mâcon, plus 20 *abbés* of the local religious houses, 22 *doyens* and deputies of cathedral chapters and at least another 24 *prieurs* of abbeys and congregations. The chamber of the nobility was open to all gentlemen who possessed a fief in the province and who could provide proof of their four quarters of *noblesse*. Finally, there were 72 deputies, usually the *maires* or *échevins* of

¹⁵ Collins, *Classes, Estates, and Order*, p. 174.

¹⁶ *Ibid.*, p. 175.

¹⁷ For a representative sample, see: F. X. Emmanuelli, 'Pour une réhabilitation de l'histoire politique provinciale: l'exemple de l'assemblée des communautés de Provence, 1660-1786', *Revue historique de droit français et étranger*, 59 (1981), 431-50; S. Kettering, *Patrons, Brokers and Clients in Seventeenth-Century France* (Oxford, 1986); R. Mettam, *Power and Faction in Louis XIV's France* (Oxford, 1988); and D. Hickey, 'Tailles, clientèle et absolutisme: le Dauphiné aux XVI et XVIIIe siècles', *Revue d'histoire moderne*, 39 (1992), 263-81.

¹⁸ The paper will deal with the administration of the duchy of Burgundy and will not include the financial records of the *comtés* of Mâcon, Charolles and Bar-sur-Seine, or the so-called *pays adjacents* of Bresse, Buguey and Gex.

¹⁹ For details about the composition of the Estates, see: D. Ligou, *L'intendance de Bourgogne à la fin du XVIIe siècle. Edition critique du mémoire pour l'instruction du duc de Bourgogne* (Paris, 1988), pp. 180-7; Thomas, *Une province sous Louis XIV*, pp. 7-16; and M. Bordes, *L'administration provinciale et municipale en France au XVIIIe siècle* (Paris, 1972), p. 106.

the principal towns, to represent the third estate. As the Estates were in session for only a few weeks in any three-year period, enormous responsibility was invested in the *commission intermédiaire*, known as the chamber of *élus*, which acted in their name. Composed of a member of each of the three orders, two deputies from the *chambre des comptes* of Dijon, the *maire* of that town and an *élu du roi* chosen by the king, it was the *élus* who dominated the administration of Burgundy. In addition to overseeing the levy and collection of taxation, the raising of loans and other fiscal matters, the *élus* organised the conscription of the local *milice*, supervised the construction and repair of roads and public buildings and played an active part in the procurement of grain during times of dearth.

Although they only assembled once every three years, the Estates had preserved the crucial right to approve all taxation levied in the province. Throughout the first decade of Louis XIV's personal rule, they maintained the tradition of bargaining with the king's representatives, the governor and intendant, about the province's fiscal contribution. The five royal direct taxes levied in Burgundy, collectively forming the *taille*, were the *don gratuit ordinaire* (sometimes referred to as the *octroi ordinaire*), the *don gratuit extraordinaire*, the *taillon*, *garnisons* and the *subsistance et exemption des gens de guerre*.²⁰ The two *dons gratuits* were accorded by the Estates at their triennial assembly, while the *taillon*, *garnisons* and *subsistance et exemption* were subject to royal commissions agreed by the *élus* and approved retrospectively by the Estates.²¹ The *taillon* and *garnisons* were annual fixed sums of 71,550 *livres* and 86,000 *livres* respectively and remained unchanged throughout the reign. The *subsistance et exemption* was in fact divided, with the first part consisting of the province's contribution to the *subsistance* of royal troops during their winter quarters and the *exemption des gens de guerre*, as its name suggests, paid to prevent troops entering the province – a bargain the king invariably ignored. After 1661, the price of these commissions rose gradually, with the *exemption*, costing 112,000 *livres* in 1662, rising thereafter to 200,000 *livres* by 1680. The cost of the *subsistance* also rose to 345,000 *livres* by 1679 before falling to 300,000 *livres* in 1685.²² There was no further change in the amounts of these charges until the Revolution. While there was frequent grumbling about the commissions, it was the *don gratuit extraordinaire* which remained the touchstone of local attitudes towards royal taxation because of its symbolic importance at meetings of the Estates, and it is helpful to examine a number of examples.

The meeting of the Estates of January 1668 illustrates clearly the procedure involved.²³ Almost immediately after the opening ceremonies, the three orders deliberated in their respective chambers about the offer to be presented to the governor, the prince de Condé.

²⁰ For a useful discussion of the *taille* in Burgundy, see P. d'Orgeval, *La taille en Bourgogne au XVIII^e siècle* (Dijon, 1938).

²¹ C. Arbassier, *L'absolutisme en Bourgogne. L'intendant Bouchu et son action financière, d'après sa correspondance inédite, 1667–1671* (Paris, 1921), p. 109.

²² Thomas, *Une province sous Louis XIV*, p. 148.

²³ The following is based upon the records of the chamber of the nobility, ADCO C 3039, fols. 16–47. A more detailed account of the protocol is provided by F. Dumont, *Une session des états de Bourgogne. La tenue de 1718* (Dijon, 1935), pp. 15–25.

The third estate, whose interests were most directly at stake, was the first to reach a decision, sending two deputies to the chambers of the clergy and *noblesse*. They delivered a speech stressing the poverty of the people, and proposed a *don gratuit extraordinaire* of 500,000 *livres*. Both of the privileged orders were more generous, the clergy offering 600,000 *livres* and the nobility concurring. It was this offer which was presented to the governor. To put these figures into perspective, it is important to note that the *dons gratuits extraordinaires* of 1662 and 1665 had been fixed at 1,050,000 *livres* and, as war had been declared in 1667, the chances of the government accepting less were slight.

Condé had, in fact, been given a commission to secure 1.5 million *livres* in 1668, albeit with the understanding that 1.2 million *livres* would suffice.²⁴ The offer of 600,000 *livres* was not surprisingly rejected, and the governor made the wry observation that it was remarkably 'disproportionate' given the 'grandes affaires de Sa Majesté'.²⁵ Further deliberations followed, and the nobility voted to raise the offer to 700,000 *livres*, plus an additional 53,000 *livres* for the *don gratuit ordinaire*. They were, however, careful to attach the condition that the king recognise 'toutes les nouveautés qui ont esté establi pendant la triennalité dernier et qu'il n'en sera establie aucuns pendant la présente'. These complaints were directed at the summoning of the Estates in January 1668, rather than in May of that year as should have been the case, and the increases in the price of the commissions of the *subsistance* and *exemption*. While not of immense significance in themselves, these complaints reveal the tendency of the Estates to attach conditions when consenting to taxation. Condé rejected the offer without more ado, pointing out that the province could hardly expect to pay less in time of war than it had during the peace.²⁶

For the deputies of the third estate, who had wanted to make a lower offer of 700,000 *livres* which would include the *don gratuit ordinaire*,²⁷ this second rejection was the source of great consternation. They sent deputies to 'suppléer très humblement M. l'évêque d'Autun de se mettre à la teste d'une deputation générale pour faire du très humbles remontrances à S.A.S. sur la misère et impuissance du tiers estat'.²⁸ These appeals to the privileged orders fell on deaf ears and they combined in favour of an improved offer of 800,000 *livres*, which was again rejected. A further bid of 900,000 *livres* fared no better, and the third estate again tried to persuade the bishop of Autun to head a deputation to the prince. More discussions and renewed offers saw the figure eventually reach 1 million *livres* in *don gratuit extraordinaire*, plus the 53,000 *livres* for the *don gratuit ordinaire*, although conditions were reattached. Even this effort failed to sway Condé, who wanted the conditions dropped and a further increase in the offer.

These negotiations, which had already dragged on for over a week, eventually prompted the bishop of Autun, when making his unsatisfactory bid, to ask what the king actually wanted. The governor replied that he had orders to accept nothing less than 1.2 million *livres*. Despite this sudden illumination of the situation, there was no noticeable

²⁴ Thomas, *Une province sous Louis XIV*, p. 37.

²⁵ ADCO C 3039, fol. 22.

²⁶ The outbreak of war presumably accounts for the king's decision to summon the Estates in January rather than May.

²⁷ The *don gratuit ordinaire* was usually fixed at 53,000 *livres*, although it could be subsumed within the payment of the *don gratuit extraordinaire*.

²⁸ ADCO C 3039, fol. 23.

enthusiasm to comply. After the obligatory discussions and much shuffling between the chambers, an offer of 1,050,000 *livres* plus the extra 53,000 *livres* of *don gratuit ordinaire* was forthcoming. Condé agreed to write to the court with this offer and to employ his good offices, although the Estates took the precaution of announcing their willingness to pay the full amount should his efforts fail. Yet they were sufficiently stubborn to reattach the condition that in such an eventuality the king grant them some means of paying the sum.²⁹ It had, therefore, taken eight days of tough bargaining before Condé could send this offer to the king, and it still fell short of his original instructions. The royal reply was far from accommodating.³⁰ The Estates were given the choice of either paying the full amount of 1.2 million *livres* in *don gratuit extraordinaire*, or of assuming responsibility for the military *étapes*. For a frontier province such as Burgundy, which was an almost permanent thoroughfare for French troops, this was no idle threat and the Estates lost no time in agreeing to pay the *don gratuit* in full.

The difficulties the government had faced in winning the consent of the Burgundian Estates in 1668 are instructive. In order to secure the *don gratuit*, the crown was obliged to indulge in over two weeks of public bargaining, and only achieved complete obedience by threatening the much worse fate of responsibility for the military *étapes*. As for the Estates, their attempts to negotiate a lower *don gratuit* had clearly achieved nothing, and their efforts to attach conditions to the various offers had met with a frosty response. While all three orders had proved reluctant to vote the government its taxes, it was the third estate, whose interests were most directly at stake, which had been most committed to resistance.³¹ The events of January 1668 were typical of the conduct of fiscal negotiations in the *pays d'états* in the third quarter of the seventeenth century.³² The crown usually received the funds it had requested, but it was obliged to coerce and cajole in order to do so. Only rarely, as the meeting of the Burgundian Estates in 1658, did the king receive a flat refusal.³³ On that occasion, the Estates had stubbornly resisted the threats and entreaties of the governor and had been exiled for their pains.

By these standards the assembly of 1668 had been a success, and a very similar pattern emerged three years later in May 1671.³⁴ The discussions opened with an offer of 700,000 *livres* for the *don gratuit*, and the familiar cycle of refusals and fresh offers, usually accompanied by conditions, was quickly established. Once again, it was the deputies of the third estate who at each stage sought to convince the privileged orders 'qu'il estoit impossible absolument d'accorder davantage'. After four days of fruitless bargaining, the Estates, following a suggestion from the clergy, changed tack. Rather than offer a fresh bid,

²⁹ *Ibid.*, fols. 34–5.

³⁰ *Ibid.*, fol. 46.

³¹ These events mirrored those during the meeting of the Estates held in June 1662 when, as Condé made clear, the third estate had tried to limit the size of the *don gratuit*. He excused their behaviour in a letter to Colbert on the grounds that they 'portent presque toutes les impositions'. G. B. Depping, ed., *Correspondance administrative sous le règne de Louis XIV*, 4 vols. (Paris, 1850–5), i. 426–31.

³² A similar pattern of behaviour was observed by Beik, *Absolutism and Society*, pp. 134–7, in his study of Languedoc.

³³ Major, *From Renaissance Monarchy to Absolute Monarchy*, p. 300.

³⁴ The details of the meeting are drawn from ADCO C 3039, fols. 51–8.

they voted to go directly to Condé 'et entendre ses instructions'. He told them that their current offer of 900,000 *livres* was unacceptable, but clearly failed to give the precise figure required because yet another bid of 950,000 *livres* was turned down before he announced that 'si on offroit un million il employeroit ses offices' on behalf of the province. Even this specific request was unable to coax more from the recalcitrant deputies: they stuck fast for 950,000 *livres* and were content to rely upon the good offices of the prince, who promised to inform the king.³⁵

Despite the failure of the Estates to offer the 1 million *livres* demanded by the king, they found support not only from Condé, but also from the intendant, Claude Bouchu. He informed Colbert 'que cette province en a un très grand besoin et que la disette d'argent est si grande qu'on n'y en voit presque plus'.³⁶ These efforts bore fruit and Colbert and Louis XIV were not only content to accept the offer of 950,000 *livres*, but even to reduce that sum by 150,000 *livres*. According to Bouchu, the Estates heard this news

avec une joie si extraordinaire ... qu'il nous seroit difficile de vous l'exprimer et il n'a pas fallu d'éloquence pour leur persuader qu'ils ne peuvent jamais faire une condition meilleure pour eux qu'en se soumettant à tout ce qu'il plait au roy d'ordonner et que S.M. a bien plus de bonté et prend plus de soucy de leurs fortunes qu'eux mêmes.³⁷

Even if we allow Bouchu a certain degree of poetic licence in his description of events, the 'joy' of the Estates is easy to understand. In 1668, a higher offer had been rejected and the king had threatened to make the province pay for the military *étapes*. The acceptance of a lower amount and then the unsolicited reduction of that sum was a very pleasant surprise. Not that it was a complete bolt from the blue, because it had not escaped the attention of the Burgundians that similar 'remises' had recently been granted to the Estates of Artois, Brittany and Languedoc.³⁸ The return of peace after the brief War of the Devolution (1667-8) had made such royal generosity possible and had probably influenced the decision of the Estates to offer less than the 1 million *livres* demanded by Condé.

Whatever the truth of the matter, the assembly of May 1671 marked a watershed in relations between the crown and the Estates of Burgundy. At its next meeting, in May 1674, the Estates abandoned their traditional ritual of bargaining. Instead, they voted 'd'une seul voix' to offer the king 1 million *livres* in *don gratuit extraordinaire*, plus the 53,000 *livres* of *don gratuit ordinaire*.³⁹ When they announced their intention to the governor, he accepted their offer and then, like a conjuror pulling a rabbit from his hat, announced that his majesty would be content with 900,000 *livres*, including the *don gratuit ordinaire*. He also informed the deputies that the king had granted a number of other minor fiscal sweeteners, notably the discharge of the outstanding debts incurred when implementing Colbert's manufacturing and navigation projects. Finally, Condé expressed the king's willingness to grant the Estates a *crue* of 50 *sols* on the salt tax to contribute towards the payment of the *don gratuit*.⁴⁰ Once again, the official records speak of the

³⁵ Arbassier, *L'intendant Bouchu*, p. 114.

³⁶ See the letter of Bouchu to Colbert of May 1671, cited by Arbassier.

³⁷ *Ibid.*, pp. 114-15, Bouchu to Colbert, 29 May 1671.

³⁸ *Ibid.*, p. 114.

³⁹ ADCO C 2998, fol. 1. As Beik has demonstrated (*Absolutism and Society*, pp. 136-7), similar tactics produced an almost identical situation in Languedoc.

⁴⁰ The *crues* were an integral part of the Estates' budgets and are examined in detail below.

'transport de joye' that this news produced, and such swift and tangible reward for according the *don gratuit* without any haggling contained a clear lesson for the Estates.

After 1674, there was no further recourse to public bargaining and the voluminous records of subsequent meetings of the Estates always begin with what has been described as an act of 'aveugle déférence',⁴¹ namely the immediate and unanimous vote of the *don gratuit*. This ritual submission to the authority of the king brought its theatrical response with the governor announcing that his majesty would be content with a slightly lower amount. In sending the news of the prompt obedience of the Estates, the governor also promised to use his good offices with the king. The results could sometimes be impressive and in 1709 he secured a further reduction of 100,000 *livres*, which meant that the Estates paid 800,000 *livres* rather than the 1 million *livres* actually voted.⁴² Such concessions reinforced the message that obedience would be rewarded, and with the crown using the governor as a trusted intermediary it further reinforced his prestige and reputation in the province.

These, then, were the tactics which were initially responsible for ending the tradition of public negotiations about royal fiscal demands in Burgundy. As the king was providing very real incentives for cooperation, Russell Major's argument that 'the will of the Estates had been broken'⁴³ by 1674 implies a draconian aspect to royal policy that was in reality missing. The interpretation of Arbassier that Louis XIV had 'conquis les états par sa générosité'⁴⁴ describes the situation more accurately and also underlines the fragility of the royal triumph. In 1674, there had been no new edicts to restrict the opposition of the Estates, and unlike the parlements they maintained the regular practice of presenting their *cabiers de remontrances* to the king.⁴⁵ The potential for opposition was, therefore, undiminished and, as Thomas has noted, there were renewed rumblings of discontent at the end of Louis XIV's reign.⁴⁶ Moreover, when considering the *dons gratuits* after 1674, it is impossible to escape the conclusion that the Estates had struck an excellent bargain. Thereafter there was an implicit assumption that their 'spontaneous' offer of 1 million *livres* would be accepted automatically and the sums involved remained unchanged until the Revolution. The Estates also based their actions upon the unspoken condition that the king would renounce part of the *don gratuit* and provide some assistance in paying for it.

The triumph of Louis XIV was, therefore, more apparent than real, and further evidence can be cited to illustrate that beneath the public subservience to the king, the Estates retained their old spirit of independence. At the assembly of 1685, for example, the deputies of the third estate were sufficiently concerned about the rising tax burden to prepare a memoir

⁴¹ Thomas, *Une province sous Louis XIV*, p. 44.

⁴² ADCO C 3049, fols. 264-5.

⁴³ Major, *Representative Government*, p. 640. He repeats this argument in his *From Renaissance Monarchy to Absolute Monarchy*, p. 344.

⁴⁴ Arbassier, *L'intendant Bouchu*, p. 115.

⁴⁵ The remonstrances were presented every three years during the 'voyage d'honneur' of the *élus* to Versailles: Dumont, *Une session des états*, pp. 129-52. It is true that the parlements did make remonstrances to Louis XIV, especially towards the end of his reign, but they were undoubtedly more tightly controlled than at any other period in their history.

⁴⁶ Thomas, *Une province sous Louis XIV*, pp. 51-2.

pour présenter à S.A.S. monseigneur le duc et pour la supplier de représenter au roi combien les charges de la province sont augmentées. Les dons gratuits ne se payent aux années 1671 et 1674 que sur le pied de 800,000 livres au lieu qu'après en paye un million de livres.⁴⁷

Similar complaints were made about the increase in the cost of the commissions for the *subsistance des troupes* and *exemption des gens de guerre* and for the cost of the military *étapes* which the king had stopped refunding since 1674.

The existence of such a memoir in the official records of the chamber of the third estate belies the public image of unanimous deputies offering a million *livres* to their sovereign and then being thrown into a 'transport de joie' when he deigned to accept. Another indication of simmering discontent was provided by the *remarques* of the *alcades* written in 1694. The seven *alcades* were appointed from within the three chambers of the Estates, with two members each from the clergy and nobility and three from the third estate.⁴⁸ Their brief was to assemble just prior to the triennial meeting of the Estates and to examine the administration of the *élus*. Although they met for a few weeks only, the *alcades* had access to the fiscal records of the *élus* and their *précis* of that information, which was presented to the chambers for discussion, provides an invaluable source for the study of fiscal policy. The *remarques* written in the last years of the seventeenth century were thought lost,⁴⁹ but I have been fortunate to discover their observations for the period 1637-1715 and their reports provide the central focus of this paper.

In 1694, the *alcades* began their *remarques* with a withering attack upon the burden of taxation supported by the province.⁵⁰ They declared that it would be easy 'de prouver que depuis cinquante ans ce qu'on appelle ordinairement les charges de la province a esté presque doublé', and even dared offer the observation that the Estates would be better served 'de résister avec toute la fermeté possible aux nouveautés que l'on propose'.⁵¹ The evident discontent of the *alcades*, whose arguments not only formed an important part of the discussions of the chambers, but also contributed to the *cahiers des remontrances* delivered to the king, reinforces the argument that the Estates were far from broken by Louis XIV in 1674.

Far more damaging to the long-term vitality of the Estates as a representative institution was the decision to make the office of *maire venal* in August 1692.⁵² The Estates responded by successfully petitioning the crown for the declaration of 5 June 1696 which 'incorporé aux états' the offices of 'maire perpetuel'. What this meant in practice was the control of these offices by the *élus* who, subject to the approval of the governor, were now free to pick and choose the *maires* as they saw fit. Prior to 1740, the governor continued to exercise enormous influence over their choice, but thereafter the *élus* were left largely to

⁴⁷ ADCO C 3049, fol. 104.

⁴⁸ Little has been written about the *alcades* in this period, but some useful details are provided by Ligou, *L'intendance de Bourgogne*, p. 137, 187, and Thomas, *Une province sous Louis XIV*, pp. 12-13, 20, 22-3.

⁴⁹ Ligou, *L'intendance de Bourgogne*, p. 137

⁵⁰ ADCO C 3041, fols. 110-23.

⁵¹ *Ibid.*, fol. 112.

⁵² Bordes, *L'administration provinciale*, pp. 232, 240.

their own devices.⁵³ From the point of view of the Estates, the change was crucial because the deputies of the third estate were usually the *maires* of their towns. As we have seen, they had been to the fore in resisting the increase in the *don gratuits* before 1674, and it was in their chamber that signs of dissent were detected in 1685. Moreover the *alcades* who had protested in their *remarques* of 1694 had been appointed at the assembly of 1691 – before the changes to the status of the *maires* came into effect. Thereafter any deputy of the third estate who showed signs of independence at the Estates risked being called to account by either the governor or the *élus*.

It seems reasonable to assume that these ties prevented the deputies of the third estate from offering more than token resistance to taxation as it soared ever higher after 1694. Moreover the absence of any genuinely representative element to the Estates helps to explain why the institution gradually lost the respect of Burgundians in the eighteenth century. In the great battles between the Estates and the parlement of Dijon during the reign of Louis XV the public sided with the magistrates, and by 1789 the administration of the Estates was detested.⁵⁴ The political emasculation of the third estate contributed significantly to these changes, but it was typical of Louis XIV's government that the most serious blow to the independence of the Estates occurred by accident, as the result of fiscal expediency, not design. If the third estate had been politically neutered, the same could not be said of the privileged orders. In order to explain why they offered no serious resistance to the mounting taxation caused by the wars of Louis XIV, it is necessary to take a close look at the financial management of the province.

One of the most effective methods of illustrating the growing fiscal burden supported by Burgundy is to examine the triennial accounts.⁵⁵ These were prepared by the *alcades* and give the overall figures for the income and expenditure of the province during the *triennalité* for which they were appointed. Chosen at the same time as the *élus*, the *alcades* were expected to verify the honesty, efficiency and conduct of the administration. As both the *élus* and the *alcades* were replaced every three years, there was little opportunity for the accumulation of professional accounting or administrative experience.⁵⁶ Yet despite the obvious potential pitfalls of leaving the task of censoring the *élus* to amateurs, the *remarques* bear testimony to much public spiritedness, commonsense and honest endeavour. In their comments, the *alcades* ranged across the full spectrum of provincial administration, offering comments upon such issues as the state of the roads, public buildings, quarrels with neighbouring provinces, and making suggestions such as for the

⁵³ After the death of the duc de Bourbon, there was an interregnum until the young prince de Condé could assume what was, in effect, his family's hereditary office of governor of Burgundy. He never established the tight control over the province that had been enjoyed by his predecessors.

⁵⁴ I am currently working on a broader study of the Estates in this period.

⁵⁵ These figures have been compiled from the *remarques* of the *alcades* contained in ADCO C 3039–42, 3049, 3303.

⁵⁶ Of the *élus*, only the *élu du roi* was likely to serve for two or more *triennalités* in succession.

establishment of a university in Dijon.⁵⁷ However, it is their discussion of financial affairs that is especially pertinent to this paper.

The *alcades* made observations about the taxation, borrowing and spending policies of the *élus*, and it is important to examine the sources of their information. For general administrative matters such as the overseeing of public works, or the raising of loans, the minutes of the meetings, and of the decrees issued by the *élus* in the course of their *triennialité* were available.⁵⁸ These registers also contained copies of both incoming and outgoing correspondence with ministers in Versailles, the governor, and the officers of the Estates. Taxation records, on the other hand, could be verified from the rolls drawn up annually by the *élus*, which were meticulously recorded not only down to the last *denier*, but even, in some instances, to the level of the individual taxpayer. There was clearly likely to be a wide margin between what the *élus* ordered in Dijon and what was actually passed from the receivers in the individual *bailliage* to the treasury of the Estates. As a result, the *alcades* also verified the accounts of the *trésorier général*, notably the sums actually paid to him by the receivers – which could then be checked against the accounts declared by the *trésorier général* for processing by the *chambre des comptes* of Dijon.⁵⁹ The data compiled by the *alcades* thus provides a close insight into the workings of a fiscal system that has been unfairly described as the most inefficient in the history of France.⁶⁰

Figure 11.1 contains the estimates compiled by the *alcades* for the income and expenditure of successive *triennialités*, and the overall figures are strikingly precise. As each year was calculated separately, there is some doubt about the accuracy of the data for every third year because of the timing of the meetings of the Estates. On a number of occasions, for example in 1668 and in 1679, Louis XIV advanced the date of the assembly by more than six months. This meant that the totals, especially of the tax receipts, are underestimated because the receivers in the *bailliages* were at least six months, and often more, in arrears with their payments.⁶¹ In order to combat abuse, the *alcades*, after 1697, if not before, began to include a specific clause in their *remarques*, instructing their successors to oversee the outstanding sum and account for it in their *remarques*.⁶² Thanks to this administrative device, it is usually possible to confirm the overall figures for any given *triennialité* by combining the reports of the original and succeeding *alcades*.

⁵⁷ For a sample of these *remarques*, see ADCO C 3041, C 3303.

⁵⁸ These registers are available for the whole reign: ADCO C 3103–65.

⁵⁹ The registers of the *alcades* provide a good insight into their procedures, and ADCO C 3303, fols. 155–71 offers a clear example of how they computed their figures.

⁶⁰ That was the opinion of Thomas, *Une province sous Louis XIV*, pp. 140–1, who spoke of the ‘voies brutales d’un fisc aveugle’. The papers of the *alcades* cast serious doubt upon his interpretation, and they suggest that the more favourable description of d’Orgeval, *La taille en Bourgogne*, pp. 1–35, for the eighteenth century could be applied to Louis XIV’s reign.

⁶¹ This was a perennial problem for the Estates, and the evidence of these delays was used by Thomas to sustain his argument that the fiscal administration was corrupt and inefficient: Thomas, *Une province sous Louis XIV*, pp. 135–43. There is no doubt that the receivers profited from holding on to tax revenue for as long as possible because they were able to use it for their own ends. The *élus*, for their part, claimed that the delay was due to the problems of tax arrears, which they tolerated in order to prevent excessive pressure being brought to bear on the peasantry.

⁶² ADCO C 3041, fol. 173.

What is immediately apparent from the triennial accounts for 1637–1716 is the dramatic escalation of the amounts handled by the Estates. The last two *triennalités* of Louis XIII's reign, 1637–9 and 1640–2, when the costs of the Thirty Years War were at their height,⁶³ saw the Burgundian budget hovering around the figure of 4 million *livres*. Although our evidence is unfortunately incomplete, the data available suggest that the situation remained remarkably stable prior to 1670, with the highest triennial expenditure the 4,858,120 *livres* of 1645–7. Not surprisingly, it was the wars of Louis XIV that broke this period of fiscal calm. By the end of the Dutch War in 1679, the triennial figures had risen to just under 6 million, but it was not until the Nine Years War that really dramatic increases were experienced. The first *triennalité* of the conflict saw the budget reach 7.3 million *livres* and from then until the end of the war the figure never fell below nine million. The brief peace of 1698–1701 made no discernible difference to the situation, and from the outbreak of the War of the Spanish Succession total income and expenditure soared further. From just over 11.05 million *livres* during the *triennalité* of 1703–5, expenditure rose to 12.5 million *livres* for 1706–8 and to 12.96 million *livres* between 1709 and 1711.⁶⁴ Even the return of peace, in 1713, brought little respite and the triennial budget of 1714–16 topped 15 million *livres*.⁶⁵ It was altogether fitting that the year of Louis XIV's death, 1715, saw the highest levels of spending of his entire reign, with annual income and expenditure levels of 7,151,940 *livres* and 7,049,751 *livres* respectively.

As the late seventeenth century is generally seen as a period of stagnation rather than inflation, this threefold increase in the sums being handled by the Estates of Burgundy is impressive. In order to examine the causes in more depth, it is necessary to assess the extent to which royal demands on the province were responsible. As we have seen, there was no great change in the value of the five impositions that had been traditionally levied in Burgundy. What then were the new costs that were driving up the expenses of the Estates?

In order to answer this question, it is helpful to examine the balance sheets prepared for the meetings of the assembled Estates by the *alcades*. If we take the model *remarques* written by the *alcades* for the assembly of 1691, the breakdown of spending becomes clear.⁶⁶ As table 11.1 demonstrates, of a total expenditure during the *triennalité* of 7,455,715 *livres*, no less than 3,867,251 *livres* (51.87 per cent) was consumed by payments to the royal treasury, or other central *caisses* such as those of the *receveurs des finances*, *receveur général du taillon*, or *trésorier extraordinaire des guerres*.⁶⁷ When that sum is broken down further,

⁶³ Beik, *Absolutism and Society*, p. 141, has shown that taxation in Languedoc during the Thirty Years War peaked in the period 1640–3. For a discussion of the financial costs of the war in the kingdom as a whole, see R. Bonney, *The King's Debts. Finance and Politics in France, 1589–1661* (Oxford, 1981), pp. 159–92.

⁶⁴ ADCO C 3042, fols. 67–223.

⁶⁵ ADCO C 3049, fols. 346–50.

⁶⁶ ADCO C 3041, fols. 37–40. These *remarques* are the most detailed that I have found, probably because the preceding *alcades* had been criticised for not doing their job thoroughly enough. I have used their evidence both to show the breakdown of the budget for one *triennalité* and as the basis for broader comparisons of the evolution of the component parts of income and expenditure throughout the reign.

⁶⁷ By way of comparison, 6,871,650 *livres* (55%) of a total expenditure of 12,504,439 *livres* was paid

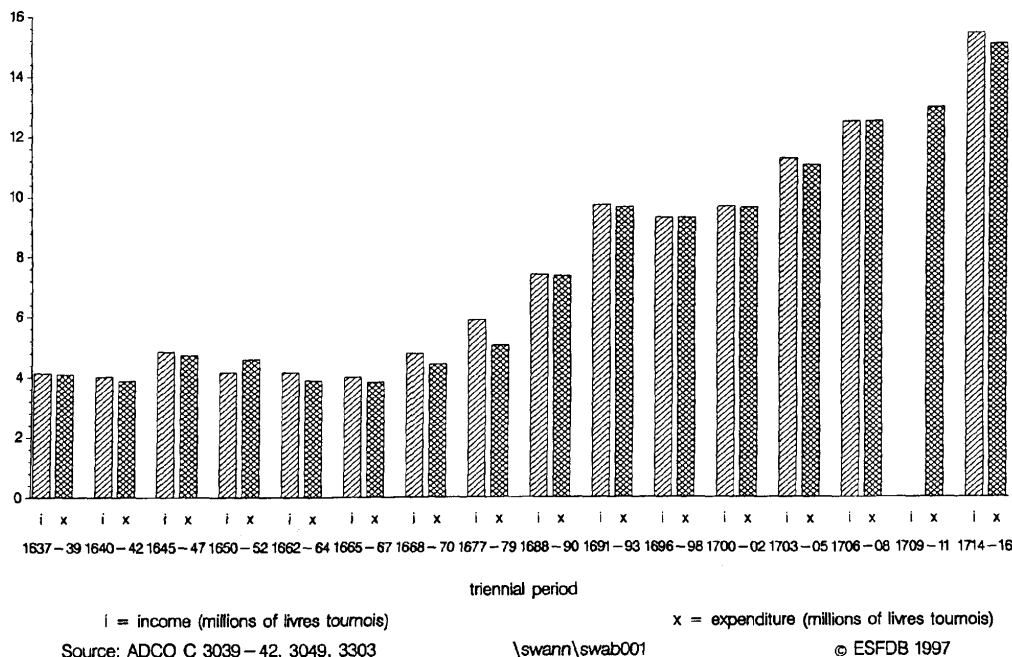
Table 11.1

Expenditure of the Estates of Burgundy, 1689–91

Type of expenditure	Amount (<i>livres</i>)
Royal taxes	3,867,251
Province	1,181,774
Individuals	2,406,690

as in table 11.2, we can see that the five traditional taxes forming the *taille* accounted for 2,875,632 *livres* (75.71 per cent) of the total with a further 800,000 *livres* (21.08 per cent) allocated to the payment of a *secours extraordinaire* towards the war effort. The outstanding 120,072 *livres* (3.16 per cent) consisted of funds provided for the restoration of the fortifications in the towns of Auxonne and Chalon-sur-Saône, plus the *gages* paid to the *maréchaussées* and the *coureurs des postes*. That these sums are classed as taxation, rather than

Figure 11.1: Triennial Budgets for Burgundy, 1639–1716



as being to the advantage of the province, is, so far as I can tell, explained by the fact that the payments were made directly to the royal treasury.⁶⁸ We do, however, need to remember that the royal treasury was a very loose term. Of 800,000 *livres* identified as payments to the crown for 1695, some 370,000 *livres* was assigned 'pour les pensions de

to the royal treasury during the *triennalité* of 1706–8: ADCO C 3042, fols. 155–6. Unfortunately, the *alcades* were rarely as precise in their breakdown of the payments made by the Estates.

⁶⁸ ADCO C 3133, fols 450–4.

Table 11.2

Royal taxes in Burgundy, 1689-91

Type of tax	Amount (<i>livres</i>)
<i>Subsistance</i>	900,000
<i>Taillon</i>	214,632
<i>Don gratuit extraordinaire</i>	850,000
<i>Don gratuit ordinaire</i>	53,000
<i>Exemption</i>	600,000
<i>Garnisons</i>	258,000
<i>Secours extraordinaire</i>	800,000
<i>Gages</i>	99,144
<i>Fortifications</i>	20,928

Msgr le duc, Msgr le prince de Conty et autres', and other sums would pass directly to the *munitionnaires* of the armies of Italy and Germany.⁶⁹

It was, therefore, the *secours extraordinaire* that represented the most significant innovation. This contribution had first been demanded in June 1689 as the crown looked around for the means of meeting the cost of the Nine Years War. Given the effort required to coax the Estates to pay the *don gratuit extraordinaire* in both 1668 and 1671, it is instructive to note that the sum demanded in *secours* was only 50,000 *livres* less, as the *élus* lost no time in informing the government.⁷⁰ When they were summoned to Versailles in order to hear the king's instructions, the *élus* initially resisted, claiming that the province was incapable of paying. More significantly, they argued that in the absence of the Estates, not due to meet until May 1691, they had no legal right to sanction such taxation, adding 'que l'usage estoit qu'en de pareilles cas on assembloit les estats'.⁷¹ It was the governor, Condé, who acted as intermediary during the negotiations with the *contrôleur général*, and when he informed the *élus* that the king was prepared to accord them the proceeds of the *octrois* levied on the river Saône, their opposition collapsed. According to the records of their deliberations, the *élus* reasoned 'que S.M. pouvoit establir lesd. octrois en entier et les delivrer a des personnes qui en feroient la levée avec rigueur', the Estates, on the other hand, would act 'd'une manière plus douce et plus convenable au bien publique, et qu'il seroit plus facile d'en obtenir la suppression si on la jugeoit avantageuse à l'avenir'.

These virtuous hopes were never to be fulfilled and the *octrois* remained an integral part of the province's fiscal system until the revolution. By granting the *octrois*, the crown provided the necessary collateral against which the *élus* could borrow to pay for the *secours extraordinaire*. It was a pattern that would be repeated with great regularity thereafter. Louis XIV demanded a further *secours* of 450,000 *livres* from the Estates in 1691 and identical sums were requested every three years until the end of the war.⁷² It was this practice of demanding extra resources from the province, while offering the means to

⁶⁹ ADCO C 3139, fols. 488-9.

⁷⁰ ADCO C 3134, fol. 190-1.

⁷¹ *Ibid.*, fol. 190.

⁷² ADCO C 3030, fols. 232-3.

borrow at least part of the sum, which provided the foundation of the fiscal relationship between Louis XIV and the Estates of Burgundy.

The second slice of spending identified by the *alcades* of 1689-91 was classified as being to 'l'avantage des peuples, et à l'ornement et commodité de la province'.⁷³ In total, (see table 11.1), this represented 1,181,774 *livres*, or 15.85 per cent of overall expenditure, the vast majority of which was consumed by the military *étapes* (see table 11.3).⁷⁴ As we have seen, Louis XIV, urged on by Colbert,⁷⁵ had threatened to force the Estates to meet these expenses in 1668, prompting an increase in the *don gratuit* instead. It was only a temporary respite because the crown soon proved unwilling to reimburse the *étapes*.⁷⁶ The strategic position of Burgundy made this a serious matter. The neighbouring province of Franche-Comté was a Spanish possession until 1678 and the movement of troops required to accomplish its conquest provided a fiscal and administrative headache for the *élus*. Even after the addition of Franche-Comté to the kingdom, troop movements remained significant because armies engaged in Germany and Italy during Louis XIV's later wars regularly passed through the province.

Table 11.3

Spending within the Province of Burgundy, 1689-91

Type of expenditure	Amount (<i>livres</i>)
<i>Étapes</i>	892,570
<i>Étapes</i> costs	5,177
Roads	154,754
Repairs	28,045
Statues	50,000
<i>Palais d'état</i>	25,572
<i>Haras</i>	23,000
Wolves	2,476

The costs of feeding and accommodating the soldiery should theoretically have been met by the crown, although as with so much else these funds, when they were forthcoming at all, were nearly always in arrears.⁷⁷ In 1674, with unpaid debts mounting, the plight of the towns and individuals obliged to shelter the troops reached crisis proportions, and the Estates agreed to advance the sums required to reimburse the *étapes*. Although they were reluctant to abandon the principle that the king should pay the troops, they nevertheless set up a system whereby towns or individuals met the initial cost

⁷³ ADCO C 3041, fols. 37-9.

⁷⁴ During the *triennalité* of 1706-8, for which we have comparable figures, this account consisted of 1,172,511 *livres* (9%) of overall expenditure of 12,504,439 *livres*.

⁷⁵ Arbassier, *L'intendant Bouchu*, pp. 109-11, quotes a letter from Colbert to the intendant of Burgundy, Bouchu, of January 1668 which makes it clear that he was thinking of shifting this expense onto the province.

⁷⁶ Thomas, *Une province sous Louis XIV*, pp. 153-63, offers the most thorough discussion of the system of *étapes* in Burgundy.

⁷⁷ *Ibid.*, pp. 153-7.

incurred and then applied to the *élus* for compensation. The details of the new system were contained in the *règlement général des étapes* of 1677 which was castigated by Thomas, who claimed that 'le système entier reposait sur un mauvais principe'.⁷⁸ What he particularly disliked was the practice of refunding after the event, rather than by providing sufficient funds in advance. It is a valid criticism, but his doubts about the efficiency and probity of the *élus* are less convincing.⁷⁹

Complaints were certainly sent from Burgundy to the *contrôleur général* in Paris, and Thomas claimed that the *élus* preferred to deal with the *étapes* from the comfort of their office in Dijon, thus facilitating the fraud and abuse of their inferiors. However, in a letter to the *contrôleur général* in May 1687, the intendant, d'Harlay, informed him that the *étapes* for 1686 had been fully refunded and he could not understand why murmurings of discontent had reached Paris.⁸⁰ He suggested that the slight delay in payment was an advantage because it allowed time for the verification of claims, which were checked against the routes authorised by the military command. Moreover, in direct contradiction to the later claims of Thomas, d'Harlay wrote

qu'enfin les officiers de la chambre des élus puissent se rendre dans les villes qui doivent recevoir les remboursements, pour assister eux même de la distribution qui s'en fait en leur presence suivant un usage qu'ils pratiquent depuis quelques années très utilement pour empêcher l'abus que les maires et echevins des villes en pourroient faire si personne n'éclaircit leur conduite à cet égard.

D'Harlay was under no obligation to protect the *élus* against their critics and his description of administrative practice is convincing.⁸¹ He also informed Pontchartrain that the *étapes* for the last seven months of 1686, some 272,000 *livres* in total, had been paid in full by 15 May 1687. Such a comparatively rapid response was not exceptional. The *élus* divided the year into two parts, the first of five months and the second of seven months, and typically repaid the *étapes* within six months of the end of any given period.⁸² The delay for those incurring the expense was undoubtedly inconvenient, but the reliability with which the province met its obligations offered at least some compensation. Finally, we should note that in their *remarques* of 1691, the *alcades* identified only 5,177 *livres* as 'frais' for the administration of no less than 892,570 *livres* of *étapes* during the preceding three years.⁸³

In more general terms, the transfer of responsibility for the *étapes* from the crown to the Estates was an effective method of tapping the resources of the province. As we have seen, persuading the Estates to increase the *don gratuit*, or other taxation was difficult, and

⁷⁸ *Ibid.*, p. 158.

⁷⁹ *Ibid.*, pp. 158–63.

⁸⁰ AN G7 157, fol. 55, d'Harlay to Pontchartrain, May 1687. He did, however, suggest that the complaints had originated in the town of Montbard, which had a dispute with the *élus* about the precise routes taken by the troops.

⁸¹ It is true that criticisms were being regularly voiced by the *alcades* at the end of Louis XIV's reign, which suggests that the conscientiousness recorded by d'Harlay had waned, ADCO C 3042, fols. 79–80, 312–13.

⁸² As can be deduced from the registers of the chamber of the *élus*: e.g., ADCO C 3133, fols. 414–16; C 3134, fols. 95–6; C 3135, fol. 430.

⁸³ ADCO C 3041, fols. 39–41.

by simply failing to honour his earlier commitments Louis XIV forced the Burgundians to dip into their own pockets. The sums involved were far from negligible. In 1675, 286,476 *livres* was disbursed and similar amounts were required until the end of the Dutch War.⁸⁴ Even during peacetime the burden was heavy with 272,000 *livres* spent in 1686 and 158,210 *livres* in 1688. With the outbreak of the Nine Years War, these costs were swollen, rising from 300,000 *livres* in 1689 to at least 450,000 by 1690.⁸⁵ 517,869 *livres* were spent in 1691 and a further 633,863 *livres* in 1692.⁸⁶ Similar amounts were consumed throughout the final war-torn years of the reign.⁸⁷ According to the accounts compiled in 1718, the province had spent some 11,086,408 *livres* on the *étapes* between 1676 and 1715, an annual average of 284,266 *livres*.⁸⁸

What is perhaps most remarkable about these figures is the fact that the *étapes* were regularly costing more annually than the *don gratuit extraordinaire*. Although the money spent was staying within the province, the key issue was how the Estates would raise the necessary revenue. If the burden had been met by increasing the *taille*, then it could be seen simply as a disguised form of royal taxation. In the short term at least, this was not the case. As with novel taxes such as the *secours extraordinaires*, the *élus* tried to avoid passing the cost directly onto the *taillables*. Instead, they again resorted to borrowing, using the income from the *octrois* on the Saône and the salt tax as collateral, and it was the interest payments on these sums that were added to the *taille*.

Of the remaining 284,027 *livres* described by the *élus* as spending on behalf of the province between 1689 and 1691, nearly half, 154,754 *livres*, was for the upkeep of public highways (see table 11.3). Repairs of public buildings, particularly the *auditoires* of the local *bailliages*, accounted for another 28,045 *livres*, and embellishments to the *Palais des Etats* and the *Place Royale* of Dijon cost no less than 75,572 *livres*, two-thirds of which had been spent on an equestrian statue of the king.⁸⁹ A further 23,000 *livres* was consumed by the *Haras* maintained in the province at the behest of the king. Finally, 2,476 *livres* was paid out as bounty for the killing of wolves. Throughout the seventeenth and eighteenth centuries, the Estates paid a cash reward for each head presented, and such was the generosity of their offer that by 1769 Burgundy had become the focus for the kingdom's hunters, with animals killed in other provinces making the lucrative journey to Dijon.⁹⁰

It is clear that if we remove the *étapes* from spending on behalf of the province, the immediate advantage to the population was limited. The destruction of wolves, the upkeep of public buildings and highways were all worthy in themselves, but the sums involved

⁸⁴ ADCO C 2982.

⁸⁵ As can be seen from the letter of the *élu du roi*, Quarré, to Pontchartrain, AN G7 151, fol. 127, 10 February 1691, and the notes of the *alcades*, ADCO C 3041, fol. 38.

⁸⁶ ADCO C 3137, fols. 139-40; C 3138, fols. 140-54; C 3041, fol. 34-57.

⁸⁷ During the *triennalités* of 1703-5 and 1706-8, a total of 941,270 *livres* and 1,172,511 *livres* was spent on the *étapes* respectively: ADCO C 3042, fols. 76, 157.

⁸⁸ Dumont, *Une session des états*, p. 9, n. 2.

⁸⁹ The Estates were far from enthusiastic about the statue and managed to delay its inauguration until 1720! For details of this amusing and informative incident, see R. Mettam, 'Power, Station and Precedence: Rivalries among the Provincial Elites of Louis XIV's France', *Transactions of the Royal Historical Society*, 5th ser., 38 (1988), 57-8.

⁹⁰ According to the *remarques* of the *alcades* for that year: ADCO C 3306, fol. 144.

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were tiny. Moreover, the petitions presented to the Estates and the *remarques* of both the *alcades* and the *conseils des états* make it clear that the roads in the province were in a pitiful state.⁹¹ The minister of war was constantly demanding improvements in order to allow the passage of troops and the Estates themselves used the excuse that the roads were impassable to prevent moving the unwanted statue of the king from Paris to Dijon.⁹² It was not public works that provided the real benefits to Burgundians but the fiscal system itself, as is revealed by the third element of overall spending (shown in table 11.4), that incurred to the advantage of individuals.

Table 11.4

Payments to Individuals, 1689–91

Type of expenditure	Amount (<i>livres</i>)
Interest	1,188,778
Gifts/salaries	233,045
<i>Gages</i>	260,946
<i>Elus</i>	154,673
Treasurer and receivers of <i>taille</i>	78,060
<i>Chambre des comptes</i>	122,079
<i>Frais</i> of royal treasury	125,439
<i>Milice</i>	48,414
Officers of salt tax	49,256
Miscellaneous	150,000

No less than 2,406,690 *livres* (32.28 per cent) of total expenditure for the *triennalité* of 1689–91 was allocated to this account.⁹³ Nearly half of that sum, 1,184,778 *livres* (49.23 per cent) was needed for the interest repayments and ‘arrérages’ on debts contracted by the province. A total of 260,946 *livres* (10.84 per cent) was consumed by the *gages* of the offices charged to the Estates, and 154,673 *livres* (6.34 per cent) for the expenses of the *élus* which included the costs of their *voyage d’honneur* to the court.⁹⁴ Some 233,045 *livres* (9.69 per cent) had to be set aside to cover the various pensions, gifts or official expenses of those rewarded by the Estates for services to the province, such as the 3,000 *livres* sent to the secretary of state in Paris, or the 1,000 *livres* given to both the intendant and first president in Dijon.⁹⁵ Other beneficiaries of the fiscal system included the chief treasurer and the receivers of the *taille* employed by the Estates (78,060 *livres*), the officers of the *chambre des comptes* of Dijon (122,079 *livres*) and the administrators of the salt tax (49,256 *livres*).

⁹¹ The *remarques* of 1700 were particularly damning: ADCO C 3041, fol. 253, claiming that the main thoroughfare from Auxerre to Dijon was a threat to life and limb, even endangering the governor himself.

⁹² Mettam, ‘Power, Station and Precedence’, p. 58.

⁹³ ADCO C 3041, fols. 39–40. The only comparable figures available are those for the *triennalité* of 1706–8 when 4,460,278 *livres* (36%) out of total spending of 12,504,439 *livres* was recorded as being made as payments to individuals: ADCO C 3042, fols. 155–6.

⁹⁴ The *voyage* took place once during each *triennalité* for the business of the Estates and the presentation of their remonstrances.

⁹⁵ ADCO C 3134, fol. 20, provides an indication of some of the other recipients.

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Clearly the significance of this expenditure lies in the fact that the vast majority of it was to the advantage of members of the Estates, or of the local elites. Lending to the Estates was a sound investment, while the payments of *gages*, pensions, gifts and the 'frais' of the administration all found their way into the pockets of local dignitaries or officeholders. One of the principal reasons for the acquiescence of the Estates in the face of the fiscal onslaught caused by Louis XIV's wars was the opportunity to profit either directly or indirectly from government policy. Burgundy, as we might expect, had much in common with the other *pays d'états*, especially Brittany and Languedoc. There were, however, important differences in terms of how the Burgundian Estates financed its spending and it is necessary to turn to the other side of the balance sheet, the revenues of the province.

Table 11.5

Income of the Estates of Burgundy, 1689-91

Revenue type	Amount (<i>livres</i>)
<i>Taille</i>	4,387,351
<i>Crues</i>	833,321
Borrowing	879,000
<i>Principaux</i>	902,600
<i>Octrois</i>	105,000
Individuals	247,134

As table 11.5 illustrates, the Estates drew their revenue from six main sources. By far the most important was the *taille*, which was apportioned by the *élus* and collected on their behalf by the receivers in the individual *bailliages*. While we always need to be conscious that there could be large discrepancies between what was ordered on the *taille* rolls and the actual sums collected, these figures nevertheless provide a significant indication of the financial pressure on the province. For the *triennalité* of 1689-91, no less than 4,387,351 *livres* was levied in *tailles*, providing just over 60 per cent of total income.⁹⁶ To put these figures into some form of perspective, it is helpful to look at the evolution of the *taille* in the late seventeenth century. In figure 11.2 it has been possible to compile an unbroken run of *taille* rolls stretching from 1677 to 1763, and a number of interesting patterns emerge.⁹⁷ Before 1677, the figures are incomplete, but the most reliable data from 1668 and 1671 suggest that the *taille* levied annually amounted to approximately 1,450,000 *livres*.⁹⁸ Thereafter the evidence is much clearer. In 1677, the *élus* ordered the collection of 1,610,988 *livres* of *tailles*, but, with the exception of 1680, the end of the Dutch War saw a slight fall to an average of 1,469,804 *livres* during the peace of 1678-88.

As we might expect, it was the two great wars at the end of the reign which saw the most dramatic increases in taxation. After 1689, the total never fell below 1.4 million *livres*

⁹⁶ ADCO C 3041, fol. 41.

⁹⁷ ADCO C 4854-4953.

⁹⁸ ADCO C 4854-5, 4858-9. The exact amounts were 1,463,079 *livres* in 1668 and 1,434,159 *livres* in 1671.

and during the Nine Years War (1689–97) averaged 1,708,044 *livres*; nor should we forget that the *capitation* had been introduced in 1695, further increasing the tax burden. The peace of Rijswick in 1697 brought a brief respite and the *élus* were able to bring the *taille* down to 1,423,821 *livres* in 1700. However, it was quickly followed by the War of the Spanish Succession and further increases that forced the *élus* to order the collection of 2,013,849 *livres* in the ill-fated year of 1709. By 1712 that figure had risen to an all-time high of 2,361,274 *livres*. With the return of peace, the trend was reversed and the *taille* averaged 1,822,722 *livres* for the period 1714–24. It was not until 1788 that the *taille* would once again reach the dizzy heights of 1712, but little of that revenue would ever be collected.

Not that the *taille* was the only burden for the province's taxpayers. In 1695, Louis XIV introduced the *capitation*, which apart from the brief interlude of 1698–1701, remained in place until the Revolution. Unfortunately, it has not proved possible to assess its impact before 1701, but thereafter the rolls make clear its distribution.⁹⁹ In 1701, the *élus* were 'invited' to accept an annual 'abonnement' of 1 million *livres* for the *capitation* of the province.¹⁰⁰ Of this, 180,000 *livres* was to be levied in the adjacent territories of Bresse, Bugey, Valromey and Gex, with the remaining 820,000 *livres* to be found by the duchy and *comtés*. The government permitted the *élus* to raise 400,000 *livres* (later increased to 416,000) by a loan secured against the *octrois* on the River Saône for 1708–9. It was also stipulated in the royal letters patent of May 1701 that 52,500 *livres* was to be levied on the province's *noblesse* by the *élu* of that order and four gentlemen chosen by the governor. The officers of the parlement of Dijon were assessed at 43,404 *livres* and an additional 64,202 *livres* was to be collected from the other courts and legal and administrative officers in the province. The remaining sum of 273,934 *livres* was to be levied on the *taillables*.

From these figures it is clear that the increase in taxation on the *taillables* during the War of the Spanish Succession was even more striking. If we join the rolls of the *taille* and *capitation* together (as in figure 11.3), the peak year of 1712 saw no less than 2,660,741 *livres* levied, an increase of 81 per cent over the average figure for the *taille* during the peacetime decade of 1678–88. Moreover, it was the *taillables* who were to pay the 'arrérages' on the 400,000 *livres* borrowed by the *élus* to pay the *abonnement*.¹⁰¹ Finally, the government imposed an additional tax, the *dixième*, in 1710, whose combined rolls mounted to 691,554 *livres* by 1717.¹⁰²

It is noticeable that in 1701 the privileged orders in the province had been obliged to contribute the significant sum of 160,106 *livres* as its *capitation* payment. However, any hint of equality in carrying the burden would prove shortlived. Ever resourceful in expedients, the government demanded, in August 1710, that the *élus* buy out of 400,000 *livres* of its annual payment for the *capitation*. The province was obliged to raise 2,400,000 *livres* for the crown and in return the king reduced the annual *abonnement* to 600,000 *livres*.

⁹⁹ ADCO C 5688–5702.

¹⁰⁰ ADCO C 5573.

¹⁰¹ *Ibid.*

¹⁰² ADCO C 5808. Unfortunately, I have not been able to find the figures for 1710–16, although it seems reasonable to assume that a similar amount was levied in each of those years. Indeed, when the *dixième* was reintroduced in March 1734, the government negotiated an *abonnement* with the *élus* of 700,000 *livres*.

in perpetuity, of which 420,000 *livres* was to be paid by the duchy and *comtés*.¹⁰³ As usual, he granted a further extension of the province's rights to the *octrois* for the years 1737-1748 to act as collateral for the necessary borrowing. None of the benefit from this reduction in the *capitation* was passed on to the *taillables*. Approximately 300,000 *livres* had been collected annually from this source between 1701 and 1710, and, if anything, there was a gradual increase thereafter with 358,286 *livres* levied in 1715.¹⁰⁴ The beneficiaries were the creditors of the Estates and the privileged classes. The nobility saw its share of the tax fall from 52,500 *livres* to 44,250 *livres*, and it was reduced further to 31,000 *livres* in 1714.¹⁰⁵ The sovereign courts, who had seen their share of the *capitation* reduced by a sixth since 1703, also benefited from the new *abonnement*. Not that they had been contributing the full amount, as the nobility, parlement and the *chambre des comptes* of Dijon were all continually in arrears on their *capitation* payments.¹⁰⁶

After 1710, it would not be an exaggeration to talk of the *capitation* as a surtax on the *taillables*. Of 420,000 *livres* sent to the royal treasury, around 350,000 *livres* was raised from these taxpayers and they in turn supported the interest charges on the 2,400,000 *livres* that had been borrowed on behalf of the crown. Any benefit from the reduction of the *abonnement* for the *capitation* had been passed on to the privileged groups and the creditors of the Estates, who were frequently one and the same.

It is interesting to note that, although direct taxation was rising, it was declining as a proportion of overall income. During the *triennalité* of 1677-9, the *alcades* estimated that the Estates raised 71 per cent of its revenue from the *taille*,¹⁰⁷ but by 1689-91 the comparable figure was 61 per cent.¹⁰⁸ In those subsequent years for which we have reliable data a consistent pattern emerges. In 1693, 1696 and 1700, the five taxes forming the *taille* accounted for exactly 44 per cent of total annual revenue, suggesting that the *élus* were attempting to keep direct taxation at a consistent level relative to its overall income. By 1701, the *taille* represented 38 per cent of annual income, but the introduction of the *capitation* meant that another 12 per cent was raised from direct taxation, making exactly 50 per cent in total. It was a significant proportion, although some twenty per cent lower than in 1679. Finally, the revenue derived from direct taxation in the *triennalité* of 1714-16 was approximately 46 per cent, which would seem to confirm this trend.¹⁰⁹

If direct taxation paid by the *taillables* was the principal source of income for the Estates, the latter also had other important methods of raising revenue. According to the *alcades*, during the *triennalité* of 1689-91 (table 11.5), the province had received 247,134 *livres* (3 per cent of total revenue) from individuals condemned by the *chambre de justice* of

¹⁰³ ADCO C 5573, edict of August 1710.

¹⁰⁴ ADCO C 5702.

¹⁰⁵ ADCO C 5573.

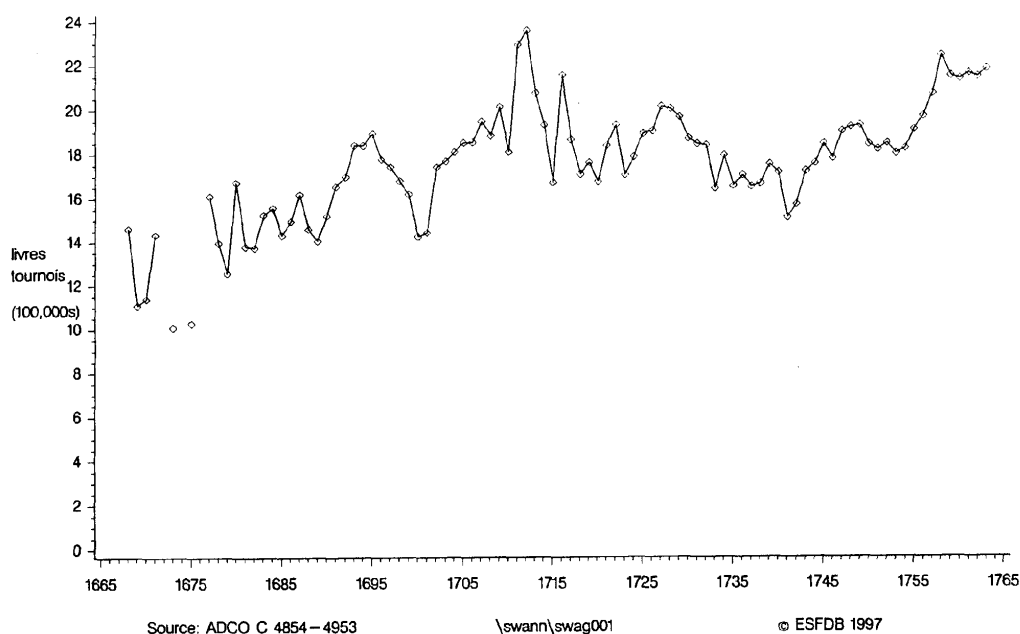
¹⁰⁶ *Ibid.* The parlement of Dijon owed 6,302 *livres* in 1707.

¹⁰⁷ ADCO C 3049, fols. 42-5.

¹⁰⁸ ADCO C 3041, fols. 39-40.

¹⁰⁹ This estimate has been calculated using the estimate for total revenue of 15,439,232 *livres* provided by the *alcades* (ADCO C 3049, fols. 349-50) and the *taille* and *capitation* rolls for those years (ADCO C 4904-6, 5701-3). There is a slight margin for error because I have assumed that 31,000 *livres* was raised annually from the *noblesse* and 20,000 *livres* from the officers of the sovereign courts as their contribution to the *capitation*.

Figure 11.2: The Taille levied in Burgundy, 1668–1763



1661 whose fines had been assigned to the Estates.¹¹⁰ As far as we can tell, this was an isolated windfall, although similar sums may have been received earlier in the reign. Far more important was the income raised from loans. For the *triennalité* of 1689–91, the *élus* had borrowed 879,000 *livres* which, when joined to ‘plusieurs principaux que la province devoit auparavant’ of 902,600 *livres*, produced no less 1,781,600 *livres*. This imposing sum represented 24.22 per cent of the Estates’ total revenue and reveals the extent to which borrowing was an integral part of its fiscal system. All the available evidence suggests that these amounts were not exceptional. The *alcades* of 1694 assessed borrowing in 1693 as 1,341,200 *livres*, 32 per cent of total income for that year; the *remarques* of 1697 recorded borrowing a massive 1,757,460 *livres* in 1696, 42 per cent of total revenue;¹¹¹ in 1700 a figure of 872,000 *livres*¹¹² (27 per cent of total revenue) was quoted; and in 1701 the imposing sum of 1,290,966 *livres*,¹¹³ or 35 per cent of annual income.

Clearly, there were considerable fluctuations in the scale of borrowing, but the ability of the *élus* to raise such large amounts on what was effectively an annual basis provides ample testimony to their creditworthiness. These loans were floated both within the province and in Paris and even the most cursory glance at the names of those lending funds reveals the presence of the whole spectrum of the noble elite, robe and sword, courtiers and provincials, and of the local bourgeoisie.¹¹⁴ Indeed the desire to lend money

¹¹⁰ ADCO C 3041, fols. 41–2.

¹¹¹ *Ibid.*, fol. 250.

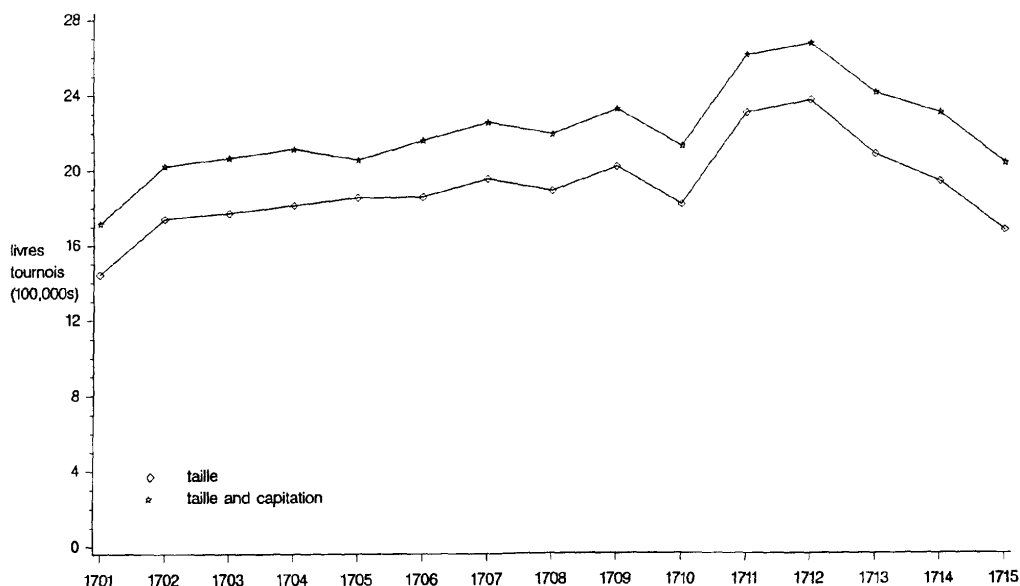
¹¹² *Ibid.*, fols. 310–11.

¹¹³ *Ibid.*, fols. 314–15.

¹¹⁴ Amongst those listed as creditors of the Estates in 1692 were M. Benigné Bouhier, president in

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Figure 11.3: The Taille and capitation levied in Burgundy, 1701-1715



Sources: ADCO C 4854-4953, 5688-5702

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to the Estates was undiminished by the effects of Louis XIV's wars. In their *remarques* of 1718, the *alcades* complained that the *élus* had been favouring courtiers and by 1724 they even went as far as to argue 'qu'il sera même ordonné que les deniers des bourguignons, lors des emprunts, seront pris par preference'.¹¹⁵ Even the governor ran into trouble when he pressured the *élus* into accepting the investments of his cronies in Paris. As he ruefully observed to Rigoley, secretary of the Estates, the *élus* had initially protested and 'quand ils se sont résolus à le recevoir ils l'ont le plus mal placé qu'il leur a esté possible'.¹¹⁶ Lending to the Estates was thus sufficiently attractive to be treated almost as if it were a local privilege by the Burgundians. Their confidence derived from the competitive rate of interest, rarely below *denier* 20, and the reliable repayments which, as we have seen, amounted to over 1,184,778 *livres* for the *triennalité* of 1689-91.¹¹⁷

That was by no means an exceptional event, as can be gauged from looking at the evidence from the reign as a whole. During the *triennalité* of 1677-9, the *élus* borrowed

the parlement of Dijon, M. Antoine Bernard de Massal, president in the *chambre des comptes* of Dijon, M. Quarré d'Aligny, *procureur général* of the parlement of Dijon, M. Jacques Berbue, seigneur de Longcourt, abbé de la Rochefoucault, dame Tesulle de La Loge and the duchesse des Force.

¹¹⁵ ADCO C 3049, fol. 513. Similar demands were voiced by the legal advisers of the Estates, the *conseils des états*: *ibid.*, fol. 519.

¹¹⁶ [Dijon,] B[ibliothèque] M[unicipale de] D[ijon] Ms 2239, fol. 292, Condé to Rigoley, 10 August 1690.

¹¹⁷ ADCO C 3041, fols. 39-40.

1,041,200 *livres*, which formed 18 per cent of its total revenue of 5,882,311 *livres*.¹¹⁸ In their *remarques*, the *alcades* noted that the province owed 502,000 *livres* in 1677, to which the new loans had to be added. However,

sur lesquelles sommes messieurs les élus ont acquitté 417,650 livres, scavoir 162,000 livres restant des contrats des années 1673, 1674, 1675 et 1676 et sur celui du 8 mars 1676 255,650 livres.¹¹⁹

As a result, they calculated that in January 1679 the province owed 1,124,550 *livres*. Unfortunately, it was rare for the *alcades* to be so precise in their estimates of the Estates' debts, and repayments were made from different *caisses*, such as that for the *garnisons* or *don gratuit ordinaire*, and we generally possess only the overall totals, not an itemised breakdown of where funds were allocated.¹²⁰

We can nevertheless be certain that large sums were reimbursed every year, and it is also possible to shed light on how this was achieved. The explanation lies, in part, with the other sources of income possessed by the Estates. The *remarques* of 1691 demonstrate that some 1,185,455 *livres* (16.12 per cent) of its revenues were from indirect or other taxes alienated by the crown to the benefit of the province.¹²¹ These amounts would again appear to be representative of the period as a whole. In 1693, the *octrois* on the River Saône and the *crues* imposed on the sale of salt produced 884,724 *livres* (21 per cent) of total revenue;¹²² in 1696, 475,108 *livres* (13 per cent) out of total revenue of 4,145,032 *livres* came from this source;¹²³ and the figures for 1700 and 1701 were 511,982 *livres* (16 per cent) of 3,239,908 *livres*¹²⁴ and 526,344 *livres* (14 per cent) of 3,774,887 *livres* respectively.¹²⁵ These were significant contributions to the annual budget and they were also vital to the borrowing pattern of the Estates.

Under Louis XIV, the duchy was subject to the 'grande gabelle', but the king had granted the Estates the right to impose an additional tax, or *crue* on salt sold in the province.¹²⁶ Traditionally the *crues* of 40 and 50 *sols* produced 9 *livres* per *minot* sold.¹²⁷ In 1694, the king created a new *crue* of 20 *sols* which was alienated in perpetuity to the Estates by a declaration of 14 August 1697 in return for a cash advance of 352,000 *livres*.¹²⁸ As the combined annual income from the *crues* was usually in the region of 300,000 *livres*, it

¹¹⁸ *Ibid.*, fols. 45–6.

¹¹⁹ *Ibid.*, fols. 48–9.

¹²⁰ The registers of the *élus* confirm that substantial sums were refunded (e.g., ADCO C 3137, fols. 83–4), and I hope to give some estimates in the near future.

¹²¹ ADCO C 3041, fol. 39–42.

¹²² We should, however, be aware that 1693 was a windfall year because some 230,000 *livres* had been advanced as an interest free loan to the Estates by the tax-farmer, Gerard, as part of his lease of the *octrois*.

¹²³ *Ibid.*, fol. 250.

¹²⁴ *Ibid.*, fols. 311–12.

¹²⁵ *Ibid.*, fols. 318–19.

¹²⁶ For details of the *crues* and the operation of the *gabelle* in Burgundy, see: Arbassier, *L'intendant Bouchu*, pp. 64–5; Ligou, *L'intendance de Bourgogne*, p. 191; and Thomas, *Une province sous Louis XIV*, pp. 81–2.

¹²⁷ A *minot* represented 72 litres or 100 *livres* in weight.

¹²⁸ ADCO C 2982, fol. 388.

offered the *élus* useful collateral for their borrowing and a means of financing other projects. A portion was always allocated to the payment of the *don gratuit extraordinaire*, but during the 1670s the *crues* had also helped to pay off the debts of the towns and villages of the province.¹²⁹

The *octrois* on the River Saône provided a further source of revenue for the Estates. The Saône was the principal commercial thoroughfare in Burgundy, carrying goods down to the city of Lyon and beyond. Taxing the merchandise passing along the river was potentially lucrative, and in 1663 the Estates had petitioned the king for the right to levy *octrois* in order to assist in the repayment of the debts of the towns and villages.¹³⁰ Once this had been accomplished, the *octrois* were abolished in 1681, only to reappear in 1689 to the profit of the king. As we have seen, Louis XIV alienated one half of the *octrois* in that year to the Estates in order to pay the *secours extraordinaire* of 800,000 *livres*, and in 1691 he increased their interest to three-quarters.¹³¹ Once in possession of the right to collect the *octrois*, the *élus*, in consultation with the governor and *contrôleur général*, farmed that right to the highest bidder.¹³² It was a system that endured without serious modification until 1789. The *octrois* produced a significant income for the Estates. In the five-year lease signed with the sieur Gerard in August 1691, the latter agreed to pay 175,000 *livres* annually, and by the early 1700s that sum had risen to 220,000 *livres*.

The Estates thus enjoyed substantial revenues that were independent of direct taxation and they used these resources to finance their borrowing. The *alcades* described the system neatly in their *remarques* of 1679. They estimated the provinces total debt as 1,124,550 *livres*, and noted that the

deux crues de sel de 50s qui peuvent produire par estimation 123,750 livres surquoy deduisant les intérêts qu'il faudra payer et qui montrent à 56,227 livres ne restera que la somme de 67,522 livres laquelle deduisant sur les principaux ne resteront que pour un 1,047,027 livres.¹³³

They also looked forward to 1680, predicting a surplus of 205,000 *livres* 'dont prelevant 52,351 livres pour l'intérêt reste la somme de 152,649 livres pour amortir les principaux qui ne resteront plus que pour 894,368 livres'. They repeated this accounting exercise for 1681 and 1682, when the current royal grant of the *crues* expired. Their calculations were somewhat fanciful because they did not take into account future borrowing, but they do offer a snapshot both of the size of the debt and of how they envisaged extinguishing it.

The proceeds from the *crues* were increasingly directed towards servicing the debt, and in a letter written in May 1687 the intendant, d'Harlay, informed the *contrôleur général* that 'depuis longtemps ces crues ont aussy toujours été consommées d'avance d'une

¹²⁹ ADCO C 3049, fols. 42-3.

¹³⁰ In addition to the registers of the Estates, the observations of Mesnard de Conichard, *premier commis* of the *contrôleur général* under Louis XV, are especially instructive in regard to the origins and use of the *octrois*. See ADCO C 3349, Mesnard de Conichard to president Fontette, 5 July 1764.

¹³¹ ADCO C3134, fols. 190-1 and C 3136.

¹³² ADCO C 3134, fols. 233-4, Condé to the *élus*, August 1691.

¹³³ ADCO C 3049, fol. 49. It is interesting to note that when the *alcades* made these calculations they assumed that the whole debt was subject to interest payments of *denier* 20 (5%).

triennalité à l'autre'.¹³⁴ In other words, the *élus* of 1685–8 were borrowing against the proceeds of the *crues* for 1689–91. D'Harlay continued,

on ne scauroit s'en servir pour le temps et l'usage pour, lequel on les a demandées et obtenues qu'en empruntant d'année en année, comme il se pratique sur l'affectation du fonds de ces *crues*, pour rembourser dans la triennalité suivante a mesure de leur existence.

By 1691, the Estates were struggling to live within their means and the granting of the *octrois* was designed to make further borrowing possible. Yet the sheer scale of the demands made upon the province in the last twenty-five years of the reign saw these resources exploited to their limits. If we take the case of the *crues*, it is clear that before 1688 they had been confirmed at the beginning of every *triennalité* for the next three years to pay for the *don gratuit extraordinaire*, the debts of the towns and even to reimburse part of the Estates' debt. Thus in 1688, the *crues* were extended until the end of 1692, and in 1691 that term was increased until the end of 1696. A similar pattern was maintained until 1700; thereafter the consumption of the *crues* accelerated. In 1700, they were accorded until January 1708, by 1709 they were granted until December 1719 and in 1715 were consumed until 31 December 1732. An almost identical picture can be seen in the case of the *octrois*. Granted by the king in 1691 until the end of 1696, they had by 1700 been extended until the end of 1707. The War of the Spanish Succession destroyed any semblance of balance, and by 1705 Louis XIV had granted the *octrois* until 1719, extending this further in 1710 until the end of 1748!

In order to weather the fiscal storm, the *élus* had therefore been obliged to pledge future revenues for decades in advance. In 1718, the province's debt was estimated at just over 1 million *livres*,¹³⁵ but this figure does not take into account the fact that the revenues for the *crues* and *octrois* had been consumed in advance for some fifteen and thirty years respectively. Taken together, that represented nearer 11 million *livres* of income that had already been spent.¹³⁶ Here we have a more accurate assessment of the price paid by Burgundy for Louis XIV's wars than that offered by Dumont, and to put it into perspective it is worth comparing it with the debt on the eve of the Revolution.¹³⁷ At the end of the American War of Independence, the *alcades* reported a debt of 29,519,378 *livres*¹³⁸ for borrowing carried out on behalf of the government. Although enormous, this sum caused no real concern because both the interest and the repayments of the principal were covered by the alienation of existing taxes, such as the *capitation* and *vingtièmes*, to the advantage of the Estates. The debt of the Estates proper, that is to say of borrowing for regular fiscal and administrative purposes, was separate and stood at only 9,852,312 *livres*. If our estimate of the debt bequeathed by Louis XIV is correct, then the province was

¹³⁴ AN G7 157, fol. 55, d'Harlay to Pontchartrain, 19 May 1687.

¹³⁵ Dumont, *Une session des états*, p. 4.

¹³⁶ These are only general estimates based on 15 years of income from the *crues* (approx. 300,000 *livres* annually) which ought to have been in the region of 4,500,000 *livres*, and 30 years of the *octrois* (approx. 220,000 *livres* annually) worth perhaps 6,600,000 *livres*. I hope to be able to give a more precise figure soon.

¹³⁷ I hope to expand this theme further in my broader study of the Estates between 1661 and 1790.

¹³⁸ ADCO C 3306, fol. 221.

arguably in a healthier fiscal position on the eve of the Revolution than it had been in 1715.

Clearly, such comparisons are of limited value, but the *remarques* of 1784 reveal how the monarchy used the superior credit of the Estates to borrow on a massive scale in the second half of the eighteenth century. In 1714, Louis XIV forced the Estates to offer him a 'loan' of 2,000,000 *livres*, but this was exceptional; instead the crown used a series of other expedients to draw money from the province. As elsewhere in the kingdom, the government employed the classic ruses of *augmentation des gages* and the creation of offices to tap the wealth of the members of the parlement, *chambre des comptes* and other courts. These measures could have an effect upon the fiscal policies of the *élus* by reducing the capital available for lending to the Estates. For example, in 1691, the governor was obliged to inform the *contrôleur général* that money could not be raised to cover the *étapes* because of 'des grandes sommes que les nouvelles créations ont tiré des bourses de la province'.¹³⁹

There were many other methods of forcing the province to provide funds. One of the most common was the creation of unnecessary or threatening offices with the aim of persuading the Estates to pay for their suppression. With so much of the local economy dependent upon viticulture, a favourite royal tactic was to invent new offices such as commissioners and 'courtiers des vins', as in 1691, or 'jaugeurs du vin', as occurred in both 1696 and 1706. These were accompanied by a host of other offices such as *greffiers* or *commis* for the various courts and municipal authorities in Burgundy. In order to make them attractive, these offices were sold with privileges and exemptions, notably from the *taille* or the obligation to billet troops, and were not surprisingly unpopular with the Estates.¹⁴⁰ To block these creations, the *élus* advanced an equivalent sum to the crown, and frequently the amounts needed were substantial. Some 250,000 *livres* was paid in 1691, a further 311,539 *livres* two years later, another 331,418 *livres* in 1696, a massive 922,000 *livres* in 1700, 491,000 *livres* in 1703 and no less than 682,000 *livres* in 1706. These examples are not meant to be exhaustive, simply to illustrate the size of the sums involved and the regularity with which the government resorted to such measures. Usually the Estates paid for the suppression of these offices, although occasionally they could be bought *en masse* by the Estates themselves. The classic example is that of the offices of *maire*, which were made venal in 1692 and were bought by the *élus* four years later with important consequences for the Estates.

When using these methods to raise funds, the king generally allowed the suppression of any given office in return for hard cash and, as we might expect, offered the *élus* a further extension of their right to the *crues* or the *octrois* on the River Saône. Here, in part, lies the explanation for why these funds had been consumed so far in advance by 1715, although it also reflects the fact that it was easier for the crown to have access to the funds of the local elite through the borrowing of the Estates than via the politically risky route of taxation.

¹³⁹ AN G7 157, fol. 188, Condé to Pontchartrain, 6 June 1691.

¹⁴⁰ Complaints about the excessive number of individuals claiming exemption were a perennial feature of the meetings of the Estates and of their remonstrances. The *remarques* of 1709 and 1712 both provide good examples: ADCO C 3030, fols. 544, 603-4.

From this discussion of the fiscal system in Burgundy during the reign of Louis XIV it is possible to draw a number of conclusions. Despite the dramatic growth of direct taxation and the use of numerous expedients, such as forced loans, the *étapes* and the creation of offices, there was no serious opposition from the Estates. The emasculation of the previously vocal third estate as a result of the extension of venality to the office of *maire* undoubtedly contributed by cutting off the one avenue by which the interests of the *taillables* could be expressed. Without an active third estate to trouble their consciences, the two privileged orders offered no public signs of dissent in the face of government demands. By 1715, the Estates were politically mute and it was not until the reign of Louis XVI that signs of renewed vitality would be detected. Indeed the last years of the sun king's reign had already produced the first indications of where future opposition to the financial policies of the crown would be found. It was the parlement of Dijon that remonstrated to Louis XIV for the suppression of charges established during the wars, imploring him to 'soulager ses sujets épuisés, et accablés par le poids d'une longue guerre'.¹⁴¹ Days before the king's death, in August 1715, it sent further remonstrances protesting the continued levy of the *capitation* and *dixième* and lamenting their effects upon a province ruined by the winter of 1709 and the pestilence that had ravaged local livestock in 1714. The judges declared,

que les peuples de cette province qui s'attendoient que la paix générale feroit cesser la levée du dixiesme et de la capitation, en regardant la continuation comme une surcharge qui renverse le reste de leur fortune, il aneantit toutes leurs esperances.¹⁴²

This is not the place to consider the motives of the *parlementaires*, although their registers contain plenty of self-interested whining about the non-payment of their *gages*. What is important is that even before the death of Louis XIV, they were manoeuvring themselves into position as the would-be defenders of the taxpayers in the province, a role they would assume with increasing fervour as the eighteenth century progressed.

These rumblings were still scarcely audible in 1715, and there is no doubt that Louis XIV had avoided serious opposition to his fiscal policies because they had worked largely to the advantage of the Burgundian propertied and office-owning elites. Direct taxation in the form of the *capitation* had been introduced, but the system of *abonnement* ensured that the principal burden was borne by the *taillables*, who paid the bulk of the tax while simultaneously supporting the interest payments incurred on the advances made to the government. The *dixième* was not initially subject to an *abonnement* and probably weighed more heavily upon the privileged groups, which might explain the parlement's remonstrances in 1715. If this was the case, the monarchy quickly learnt its lesson and when the tax reappeared in 1734 the *élus* were able to contract an advantageous *abonnement*.

Otherwise there was little reason for the local elites to be dissatisfied. Although the crown used every conceivable expedient to raise funds, such as the *secours extraordinaire*, failing to fund the *étapes*, imposing forced loans or by obliging the Estates to 'buy out' unwanted offices, it always offered some help towards meeting the expense. Rather than

¹⁴¹ AN, U 1062, 5 June 1714.

¹⁴² *Ibid.*, 19 August 1715; R. J. Bonney, 'Le secret de leurs familles: The Fiscal and Social Limits of Louis XIV's *dixième*', *French History*, 7 (1993), 398. *Ibid.*, p. 399 for an *abonnement* proposal in May 1715.

pass the full cost directly onto the *taillables*, the Estates were able to borrow using the income from the *crues* on the sale of salt, or *octrois* on the commerce of the Saône as collateral. Admittedly the interest on these loans was generally added to the *taille*, but it was far from exclusively the case and, for example, when the king obliged the *élus* to advance him 2.4 million *livres* in 1710 in return for a reduction in the *abonnement* for the *capitation*, he also agreed that 120,000 *livres* could be retained from the remaining sum of 600,000 *livres* to pay 'les arrérages'.¹⁴³ In this instance, as in many others, it was the crown, not the Estates, that was sacrificing its future revenues for the short-term fix of a cash advance. Here were the outlines of the system that would be most fully exploited during the Seven Years War and the War of American Independence with pernicious consequences for the royal treasury.

As a means of raising money in moments of crisis it was, however, highly effective because of the widespread confidence in the credit-worthiness of the Estates. Despite consuming the revenue of the *crues* and *octrois* for decades in advance, the investing public retained its faith in a system that continued to ensure prompt repayment. Even in the most difficult years, the *élus* found the funds to cover interest charges and to reimburse a portion of the principal. There can have been few propertied families in Burgundy, noble or otherwise, who did not invest a part of their fortune into the provincial debt. When referring to borrowing to pay the *étapes*, the intendant, d'Harlay, inadvertently provided part of the explanation for their behaviour. He wrote,

que l'on tient un compte tellement exact de toutes les dépenses de la province, depuis la plus grandes jusques à la plus petite, ne s'en faisant aucune sans ordonnance enregistrée de mm. les élus, qu'il n'y a rien de cet espece, dont le roy ne puisse être informé en un moment quand il vous plaira.¹⁴⁴

The province's investors shared his confidence, and there could be no better testimony to that faith than their demands in 1724 that Burgundians be given preference when drawing up the lists of subscribers to the Estates' loans. Unlike the monarchy, the Estates emerged from the wars of Louis XIV with its reputation for fiscal integrity intact.

¹⁴³ ADCO C 5573.

¹⁴⁴ AN G7 157, fol. 55, d'Harlay to Pontchartrain, 19 May 1687.